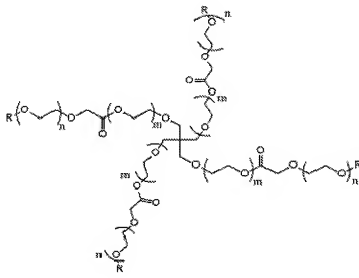


**Abstract of the Disclosure**

Disclosed is a pentaerythritol derivative represented by the following Formula 1, which improves moisture retaining ability of the stratum corneum when applied to the skin, and shows especially high moisturizing ability even in dry conditions, a preparation method thereof, and a liquid crystal base containing the same.

Formula 1



wherein R is independently saturated or unsaturated C6-C18 alkyl group; m and n are the same or different integers of which m is 0 to 10 and n is 1 to 10.